

**REPORT OF THE AUDIT OF THE  
CUMBERLAND COUNTY  
FISCAL COURT**

**For The Fiscal Year Ended  
June 30, 2003**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE CUMBERLAND COUNTY FISCAL COURT**

**For The Fiscal Year Ended  
June 30, 2003**

The Auditor of Public Accounts has completed the Cumberland County Fiscal Court audit for fiscal year ended June 30, 2003. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

#### **Financial Condition:**

Cash balances increased by \$3,668,927 from the beginning of the year, resulting in a cash surplus of \$4,968,151 as of June 30, 2003.

#### **Debt Obligations:**

Total bonded debt principal as of June 30, 2003, was \$7,847,000. Future collections of \$11,482,688 are needed to pay all bonded debt principal and interest.

Capital lease principal agreements totaled \$84,268 as of June 30, 2003. Future principal and interest payments of \$92,161 are needed to meet these obligations.

#### **Report Comment:**

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits



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**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky

Honorable Ernie Fletcher, Governor

Robbie Rudolph, Secretary

Finance and Administration Cabinet

Honorable Tim Hicks, Cumberland County Judge/Executive

Members of the Cumberland County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and equity arising from cash transactions of Cumberland County, Kentucky, as of June 30, 2003, and the related statement of cash receipts, cash disbursements, and changes in cash balances - governmental fund type for the year then ended. These financial statements are the responsibility of the Cumberland County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Cumberland County Tourist Commission. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cumberland County Tourist Commission, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Cumberland County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial statements of the Cumberland County Tourism Commission is presented according to accounting principles generally accepted in the United States of America. This basis of accounting is inconsistent with that used by the primary government of Cumberland County, Kentucky.



To the People of Kentucky  
Honorable Ernie Fletcher, Governor  
Robbie Rudolph, Secretary  
Finance and Administration Cabinet  
Honorable Tim Hicks, Cumberland County Judge/Executive  
Members of the Cumberland County Fiscal Court

A primary government is a legal entity of body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Cumberland County, Kentucky, as of June 30, 2003, and the results of its operations for the year then ended in conformity with the modified cash basis of accounting.

However, the primary government financial statements, because of the financial data of the component unit of Cumberland County, Kentucky, is presented according to a different basis of accounting, do not purport to, and do not, present fairly the financial position of Cumberland County, Kentucky, as of June 30, 2003, and the results of its operations for the year then ended in conformity with the modified cash basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated April 27, 2004, on our consideration of Cumberland County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Cumberland County, Kentucky. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying comment and recommendation, included herein, which discusses the following report comment:

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", written in a cursive style.

Crit Luallen  
Auditor of Public Accounts

Audit fieldwork completed -  
April 27, 2004



CUMBERLAND COUNTY OFFICIALS

For The Fiscal Year Ended June 30, 2003

**Fiscal Court Members:**

Tim Hicks	County Judge/Executive
Thomas J. Brown	Magistrate
Dewey Earl Branham	Magistrate
James V. Groce	Magistrate
Edward Anderson	Magistrate

**Other Elected Officials:**

Lindsey Bell	County Attorney
Rondall Wray	Jailer
Lynn Cyphers	County Clerk
Hazel Jones	Circuit Court Clerk
James Pruitt	Sheriff
Gina Watson	Property Valuation Administrator
Gary White	Coroner

**Appointed Personnel:**

Stacey Thrasher	County Treasurer
Stacey Thrasher	Occupational Tax Collector
Eugenia Ferguson	Finance Officer
Ricky Melton	Road Supervisor

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STATEMENT OF ASSETS, LIABILITIES,  
AND EQUITY ARISING FROM CASH TRANSACTIONS

CUMBERLAND COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND EQUITY ARISING FROM CASH TRANSACTIONS

June 30, 2003

	Governmental Fund Type			
	General	Special Revenue	Capital Projects	Debt Service
<u>Assets and Other Resources</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$ 752,662	\$ 13,155	\$ 3,684,542	\$ 520,394
Accounts Receivable				
Property and Equipment				
Less: Accumulated Depreciation				
Total Assets	<u>\$ 752,662</u>	<u>\$ 13,155</u>	<u>\$ 3,684,542</u>	<u>\$ 520,394</u>
<u>Other Resources</u>				
Amounts to Be Provided in Future Years for:				
Capital Lease Principal (Note 5)	\$ 84,268	\$	\$	\$
Bond Principal (Note 4)				7,326,606
Total Other Resources	<u>\$ 84,268</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,326,606</u>
Total Assets and Other Resources	<u><u>\$ 836,930</u></u>	<u><u>\$ 13,155</u></u>	<u><u>\$ 3,684,542</u></u>	<u><u>\$ 7,847,000</u></u>

The accompanying notes are an integral part of the financial statements.

CUMBERLAND COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND EQUITY ARISING FROM CASH TRANSACTIONS  
June 30, 2003  
(Continued)

Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Primary Government	Cumberland County Tourist Commission	Reporting Entity
\$ 4,970,753	\$ 8,303	\$ 4,979,056
	6,017	6,017
	1,400	1,400
	(300)	(300)
<u>\$ 4,970,753</u>	<u>\$ 15,420</u>	<u>\$ 4,986,173</u>
\$ 84,268	\$	\$ 84,268
<u>7,326,606</u>		<u>7,326,606</u>
\$ 7,410,874	\$ 0	\$ 7,410,874
<u>\$ 12,381,627</u>	<u>\$ 15,420</u>	<u>\$ 12,397,047</u>

The accompanying notes are an integral part of the financial statements.

CUMBERLAND COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND EQUITY ARISING FROM CASH TRANSACTIONS  
June 30, 2003  
(Continued)

	Governmental Fund Type			
	General	Special Revenue	Capital Projects	Debt Service
<u>Liabilities and Equity</u>				
<u>Liabilities</u>				
Payroll Account	\$ 2,602	\$	\$	\$
Capital Lease Obligation-				
Principal Payments (Note 5)	84,268			
Bonds:				
Principal Payments (Note 4)				
Health Services Corporation:				
Hospital Bond Fund - 1992 Series				2,287,000
Public Properties Corporation:				
Justice Center Bond Fund -				
2002 Series				5,560,000
Total Liabilities	\$ 86,870	\$ 0	\$ 0	\$ 7,847,000
<u>Equity</u>				
Equity-				
Net Assets	\$	\$	\$	\$
Reserved	423,589	13,155	3,684,542	
Unreserved	326,471			
Total Equity	\$ 750,060	\$ 13,155	\$ 3,684,542	\$
Total Liabilities and Equity	\$ 836,930	\$ 13,155	\$ 3,684,542	\$ 7,847,000

The accompanying notes are an integral part of the financial statements.

CUMBERLAND COUNTY  
 STATEMENT OF ASSETS, LIABILITIES,  
 AND EQUITY ARISING FROM CASH TRANSACTIONS  
 June 30, 2003  
 (Continued)

Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Primary Government	Cumberland County Tourist Commission	Reporting Entity
\$ 2,602	\$	\$ 2,602
84,268		84,268
2,287,000		2,287,000
5,560,000		5,560,000
\$ 7,933,870	\$ 0	\$ 7,933,870
\$ 4,121,286	\$ 15,420	\$ 15,420
326,471		4,121,286
		326,471
\$ 4,447,757	\$ 15,420	\$ 4,463,177
\$ 12,381,627	\$ 15,420	\$ 12,397,047

The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCES - GOVERNMENTAL FUND TYPE

CUMBERLAND COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCES - GOVERNMENTAL FUND TYPE

For The Fiscal Year Ended June 30, 2003

	General Fund Type			
	General Fund	Road and Bridge Fund	Jail Fund	Local Government Economic Assistance Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 873,034	\$ 1,394,027	\$ 49,196	\$ 17,870
Other Financing Sources:				
Transfers In		2,235	115,000	
Bond Issuance				
Accrued Interest				
Bond Anticipation Note				
Lease - Rental Income				
Total Cash Receipts	<u>\$ 873,034</u>	<u>\$ 1,396,262</u>	<u>\$ 164,196</u>	<u>\$ 17,870</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 994,415	\$ 1,171,253	\$ 165,449	\$ 8,967
Other Financing Uses:				
Schedule of Other Expenditures				
Transfers Out	115,000			
Bonds - Principal Paid				
Capital Lease Agreements - Principal Paid	2,957	20,030		
Bond Anticipation Note - Principal Paid				
Total Cash Disbursements	<u>\$ 1,112,372</u>	<u>\$ 1,191,283</u>	<u>\$ 165,449</u>	<u>\$ 8,967</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (239,338)	\$ 204,979	\$ (1,253)	\$ 8,903
Cash Balance - July 1, 2002	<u>628,223</u>	<u>127,969</u>	<u>10,506</u>	<u>10,071</u>
Cash Balance - June 30, 2003	<u>\$ 388,885</u>	<u>\$ 332,948</u>	<u>\$ 9,253</u>	<u>\$ 18,974</u>

The accompanying notes are an integral part of the financial statements.

CUMBERLAND COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCES - GOVERNMENTAL FUND TYPE  
For The Fiscal Year Ended June 30, 2003  
(Continued)

Special Revenue Fund Type		Capital Projects Fund Type	Debt Service Fund Type		
Grant Fund	Fire Protection Fund	Cumberland County Public Properties Corporation Justice Center Construction Fund	Cumberland County Public Properties Corporation Justice Center Bond Fund	Cumberland Health Services Corporation Bond Fund	Totals (Memorandum Only)
\$ 5,000	\$ 3,437	\$ 50,207	\$ 160	\$ 7,243	\$ 2,400,174
			103,591		220,826
		5,560,000			5,560,000
		12,831			12,831
		342,721			342,721
				167,258	167,258
<u>\$ 5,000</u>	<u>\$ 3,437</u>	<u>\$ 5,965,759</u>	<u>\$ 103,751</u>	<u>\$ 174,501</u>	<u>\$ 8,703,810</u>
\$	\$	\$	\$	\$	\$ 2,340,084
		1,281,401	90,760	117,600	1,489,761
2,235		103,591			220,826
				65,000	65,000
					22,987
		896,225			896,225
<u>\$ 2,235</u>	<u>\$ 0</u>	<u>\$ 2,281,217</u>	<u>\$ 90,760</u>	<u>\$ 182,600</u>	<u>\$ 5,034,883</u>
\$ 2,765	\$ 3,437	\$ 3,684,542	\$ 12,991	\$ (8,099)	\$ 3,668,927
	6,953			515,502	1,299,224
<u>\$ 2,765</u>	<u>\$ 10,390</u>	<u>\$ 3,684,542</u>	<u>\$ 12,991</u>	<u>\$ 507,403</u>	<u>\$ 4,968,151</u>

The accompanying notes are an integral part of the financial statements.

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COMPONENT UNIT  
CUMBERLAND COUNTY TOURIST COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN NET ASSETS - PROPRIETARY FUND TYPE



COMPONENT UNIT  
CUMBERLAND COUNTY TOURIST COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN NET ASSETS - PROPRIETARY FUND TYPE

For The Fiscal Year Ended June 30, 2003

OPERATING REVENUES

Tourism Tax	\$ 33,194
Swap Meet Income	190
Dividend Income	<u>3</u>
Total Revenues	<u>\$ 33,387</u>

OPERATING EXPENDITURES

Administration	608
Advertising and Brochures	35,220
Depreciation	200
Professional Services	950
Miscellaneous	263
Telephone	1,256
Swap Meet	8,220
Special Events and Entertainment	1,456
Dues and Memberships	135
Travel	<u>354</u>
Total Expenditures	<u>\$ 48,662</u>
Deficiency of Operating Revenues Under Operating Expenditures	\$ (15,275)
Net Assets, Beginning of Year	<u>30,695</u>
Net Assets, End of Year	<u><u>\$ 15,420</u></u>

The accompanying notes are an integral part of the financial statements.

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COMPONENT UNIT  
CUMBERLAND COUNTY TOURIST COMMISSION  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE



COMPONENT UNIT  
CUMBERLAND COUNTY TOURIST COMMISSION  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE

For The Fiscal Year Ended June 30, 2003

Net Operating Deficiency	\$ (15,275)
Adjustments to Reconcile Change in Net Assets to Net Cash	
Used by Operating Activities:	
Depreciation	200
Decrease Accounts Receivable	1,134
	<u>1,334</u>
Total Adjustments	<u>1,334</u>
Net Cash Used By Operating Activities	<u>(13,941)</u>
Net Decrease in Cash and Cash Equivalents	<u>(13,941)</u>
Cash and Cash Equivalents, July 1, 2002	<u>22,244</u>
Cash and Cash Equivalents, June 30, 2003	<u><u>\$ 8,303</u></u>

The accompanying notes are an integral part of the financial statements.

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS

June 30, 2003

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Cumberland County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Cumberland County Public Properties Corporation, Cumberland Health Services Corporation, and Cumberland County Tourist Commission as part of the reporting entity.

Cumberland County Public Properties Corporation

On September 11, 2001, the Cumberland County Fiscal Court (Fiscal Court) established the Cumberland County Public Properties Corporation (Corporation) for the purpose of the acquisition and financing of public projects for and on behalf of Cumberland County. The Corporation is composed of the five members of the Fiscal Court, which includes the Cumberland County Judge/Executive and the four magistrates and has perpetual existence. Since the Fiscal Court has complete authority over this entity this makes it a component unit of the county. The financial information of this component unit is blended within Cumberland County's financial statements.

Cumberland Health Services Corporation

Cumberland Health Services Corporation (Corporation) was established to finance property and equipment for the Cumberland County Hospital. The Corporation is composed of seven members appointed by the county judge/executive. If the Corporation is ever dissolved, all assets will be distributed to the Cumberland County Fiscal Court. The Corporation has entered into a contract with the management of the private corporation that runs the Cumberland County Hospital. The private corporation rents property and equipment from the Corporation. The rental payments are the amount required to retire the related bonds. This relationship along with the fact that the county has the authority to require the entity to maintain enough revenue to meet bond requirements makes this a component unit of the county. The financial information of the component unit is blended within Cumberland County's financial statements.

Cumberland County Tourist Commission

On February 25, 2000, the Cumberland County Fiscal Court (Fiscal Court) established the Cumberland County Recreational Tourist and Convention Commission (Commission) pursuant to KRS 91A.350 through KRS 91A.390 for the purpose of promoting tourism and convention activity in Cumberland County. The Commission is composed of five members appointed by the Cumberland County Judge/Executive. Three members are appointed by the County Judge/Executive from lists submitted by third parties. Two members are appointed at large by the County Judge/Executive.

CUMBERLAND COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2003  
 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Cumberland County Tourist Commission (Continued)

The Commission's governing body is substantially different from the Fiscal Court. However, the Commission is fiscally dependent on the Fiscal Court because the Fiscal Court controls its major source of revenue. The Commission's major source of revenue is the transient room tax. In accordance with the ordinance, the Fiscal Court collects "3% of the gross rent for every occupancy of a suite, room, or rooms charged and collected" by "every person, company, corporation, or other like or similar persons, groups, or organizations, doing business as motor courts, motels, inns, or like business in Cumberland County. These receipts are to be paid by the Fiscal Court on a monthly basis to the Cumberland County Recreational Tourism and Convention Commission. This fiscal dependency requires the Fiscal Court to include the Commission as a component unit. The Commission is not included in any other organization's reporting entity and does not provide services exclusively for the Fiscal Court. Financial information for the Commission is presented discretely within Cumberland County's financial statements. A complete copy of the audit report may be obtained from the Cumberland County Tourist Commission.

Additional - Cumberland County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Cumberland County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Cumberland County Fiscal Court's fund types, a definition of each, and county funds included within each fund type are listed below.

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

1) General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Cumberland County General Fund Type includes the following county funds: General Fund, Road and Bridge Fund, Jail Fund, and Local Government Economic Assistance Fund.

2) Special Revenue Fund Type

Special Revenue Fund Type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for the specified purpose. The Cumberland County Special Revenue Fund Type includes the Grant Fund and Fire Protection Fund.

3) Debt Service Fund Type

Debt Service Fund Type accounts for the accumulation of resources for the payment of general long-term debt principal and interest and includes funds for the Cumberland County Public Properties Corporation Justice Center Bond Fund and the Cumberland Health Services Corporation Bond Fund. Debt service is provided through transfers from the rental revenues in the amount of the debt service requirements for the year.

4) Capital Projects Fund Type

Capital Projects Fund Type accounts for financial resources to be used for acquisition of major capital facilities. The Cumberland County Public Properties Corporation Justice Center Construction Fund of the Fiscal Court is reported as a Capital Projects Fund Type.

C. Basis of Accounting

For all fund types, except for the discretely presented component unit (Cumberland Tourist Commission), the county utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received and expenditures when paid. Long-term receivables, long-term obligations and amounts to be provided in future years to retire debt are recorded in the financial statements. The amount to be provided in future years to retire debt is offset by any cash or cash equivalents held by the county in a bond or debt service fund.

The State Local Finance Officer does not require the fiscal court to maintain a general fixed assets group of accounts; therefore the value of the county's fixed assets is not included in the financial statements. These fixed assets include buildings, equipment and land that are owned by the county.

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Legal Compliance - Budget

The Cumberland County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

A formal budget was not adopted for the Cumberland County Public Properties Corporation Justice Center Construction Fund (Capital Projects Fund) because the Department for Local Government does not require this fund to be budgeted. In addition, no formal budgets were adopted for the Cumberland County Public Properties Corporation Justice Center Bond Fund or the Cumberland County Health Services Corporation Bond Fund (Debt Service Funds) because bond indentures and other relevant contractual provisions require specific payments to and from these funds annually. The Department for Local Government does not require these funds to be budgeted.

E. Cash and Investments

Cash includes amounts in bank accounts. For the purposes of the statement of cash flows, the Cumberland County Tourist Commission considers all investments to be reported at the cash carrying amounts as these amounts approximate fair values due to their short maturities.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

F. Related Organizations

A related organization is an entity for which a primary government is not financially accountable. It does not impose will or have a financial benefit or burden relationship, even if the primary government appoints a voting majority of the related organization's governing board. Based on these criteria, the Cumberland County Water District is considered to be a related organization of Cumberland County Fiscal Court.

CUMBERLAND COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2003  
 (Continued)

G. Joint Ventures

A legal entity or other organization that results from a contractual agreement and that is owned, operated, or governed by two or more participants as a separate activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility is a joint venture. Based upon these criteria, the following are considered joint ventures of Cumberland County:

Cumberland-Burkesville Nursing Home Corporation (with the City of Burkesville)  
 Tri-County Animal Control (with Clinton County Fiscal Court and Wayne County Fiscal Court)

H. Jointly Governed Organizations

A regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that created the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility, is a jointly governed organization. Based on these criteria, the following is considered a jointly governed organization of the Cumberland County Fiscal Court: Burkesville-Cumberland Co. Industrial Development Authority.

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 6.34 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. As of June 30, 2003, the bank balances were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.



CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 3. Deposits (Continued)

However, as of August 31, 2002, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$87,043 of public funds uninsured and unsecured. In addition, the county did not have a written agreement with the depository institution securing the county's interest in the collateral. The county's deposits are categorized below to give an indication of the level of risk assumed by the county official as of August 31, 2002.

	<u>Bank Balance</u>
FDIC insured	\$ 100,000
Collateralized with securities held by the county's agent in the county's name	739,293
Uncollateralized and uninsured	<u>87,043</u>
Total	<u><u>\$ 926,336</u></u>

Note 4. Long-Term Debt

A. Cumberland County Health Services Corporation Mortgage Revenue Bonds – Series 1992

In 1992, the Cumberland County Hospital entered into a lease agreement and trust indenture with the Cumberland County Fiscal Court to pay principal and interest on Series 1992 bond issue. The bonds mature serially through January 1, 2022, and require annual principal and interest payments at rates ranging from 5.25% to 6.75% and are due annually on January 1<sup>st</sup>. The bonds are to be collateralized by all revenues generated by the Cumberland County Hospital. Under the terms of the lease agreement and trust indenture, the Cumberland County Hospital is required to maintain certain deposits with a trustee. The proceeds of the Mortgage Revenue Bonds, Series 1992 were used to finance the construction of an addition to the Cumberland County Hospital. Bonds outstanding for the Cumberland County Health Services Corporation as of June 30, 2003 were \$2,287,000. Future principal and interest requirements are:

<u>Fiscal Year Ended June 30</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2004	\$ 114,350	\$ 68,000
2005	110,950	73,000
2006	107,300	77,000
2007	103,450	81,000
2008	99,400	86,000
2009-2013	427,150	513,000
2014-2018	282,900	682,000
2019-2022	<u>90,950</u>	<u>707,000</u>
Totals	<u><u>\$ 1,336,450</u></u>	<u><u>\$ 2,287,000</u></u>

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 4. Long-Term Debt (Continued)

B. Cumberland County Public Properties Corporation Mortgage Revenue Bonds – Series 2002

On December 23, 2002, the Cumberland County Public Properties Corporation issued \$5,560,000 of mortgage revenue bonds for the purpose of constructing a Justice Center facility. The bonds mature serially through September 1, 2024 and require annual principal payments due on September 1<sup>st</sup> and semi-annual interest payments at rates ranging from 2.00% to 4.5% due on March 1<sup>st</sup> and September 1<sup>st</sup> of each year. Bonds outstanding as of June 30, 2003 were \$5,560,000. Future principal and interest requirements are:

Fiscal Year Ended June 30	Scheduled Interest	Scheduled Principal
2004	\$ 209,959	\$
2005	207,959	200,000
2006	203,909	205,000
2007	199,496	210,000
2008	194,446	215,000
2009-2013	869,528	1,170,000
2014-2018	632,413	1,410,000
2019-2023	292,922	1,750,000
2024	9,000	400,000
Totals	<u>\$ 2,819,632</u>	<u>\$ 5,560,000</u>

Note 5. Capital Lease Obligation

On April 24, 2002, Cumberland County entered into a capital lease agreement with Caterpillar Financial Services Corporation in the amount of \$107,492. The funds were used to purchase a road grader. The county was in substantial compliance with the lease agreement as of June 30, 2003. The lease matures on March 24, 2007. The principal and interest is to be paid monthly and is based on a 4.9% interest rate. The principal balance outstanding as of June 30, 2003 was \$84,268. Future principal and interest requirements are:

Fiscal Year Ended June 30	Scheduled Interest	Scheduled Principal
2004	\$ 3,564	\$ 21,012
2005	2,532	22,044
2006	1,451	23,125
2007	346	18,087
Totals	<u>\$ 7,893</u>	<u>\$ 84,268</u>

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 6. Material Grants

A. Blacktop Grants

During fiscal year 2002, Cumberland County Fiscal Court was awarded two state grants totaling \$329,323 from the Department of Highways, Transportation Cabinet, Commonwealth of Kentucky, for the purpose of blacktopping various county roads. During fiscal year 2002, the Cumberland County Fiscal Court received grant funds of \$329,323 and spent funds totaling \$268,123, leaving an unexpended balance as of June 30, 2002, of \$61,200. As of June 30, 2003 these grant funds remained unexpended.

During fiscal year 2003, Cumberland County Fiscal Court was awarded two additional state grants totaling \$503,000 from the Department of Highways, Transportation Cabinet, Commonwealth of Kentucky, for the purpose of blacktopping various county roads. During fiscal year 2003, the Cumberland County Fiscal Court received grant funds of \$402,873 and spent funds totaling \$202,873, leaving an unexpended balance as of June 30, 2003, of \$200,000.

B. Kentucky Medicaid Assistance Program

The Cumberland County Fiscal Court entered into three Funds Transfer Agreements with the Cumberland County Hospital for the purpose of facilitating an intergovernmental transfer of funds of the Commonwealth of Kentucky in order to qualify the hospital for receipt of enhanced payments for services provided to Medicaid-eligible residents. During fiscal year 2003, the Cumberland County Fiscal Court received and transferred funds totaling \$237,953.

C. Pride Grant

The Cumberland County Fiscal Court was awarded a Fall 2002 Community PRIDE Grant for the purpose of cleaning up illegal dumpsites. During fiscal year 2003, Cumberland County Fiscal Court received and expended grant funds totaling \$46,500. The unexpended grant balance as of June 30, 2003 was \$0.

D. Dead Animal Disposal Grant

The Cumberland County Fiscal Court was awarded a grant totaling \$5,000 from the Department of Agriculture for the purpose of disposing of dead animals. During fiscal year 2003, Cumberland County Fiscal Court received grant funds totaling \$5,000 and expended grant funds totaling \$2,235. The unexpended grant balance as of June 30, 2003 was \$2,765.

CUMBERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003  
(Continued)

Note 7. Reserved Fund Balances

A. General Fund Type

During fiscal year 2001, Cumberland County Fiscal Court received state grant funds from the Department for Local Government, Office of the Governor, Commonwealth of Kentucky, to assist in the construction of the Cumberland County Day Care/Early Childhood Facility Project. The unexpended balance as of June 30, 2003, was \$148,997. During fiscal years 2002 and 2003, the Cumberland County Fiscal Court received grant funds totaling \$732,196 from the Commonwealth of Kentucky, Transportation Cabinet, Department of Highways for the purpose of blacktopping various county roads. The unexpended balance of these grant funds as of June 30, 2003, was \$261,200. In addition, during fiscal year 2003, Cumberland County Fiscal Court received litter abatement funds totaling \$16,228 of which \$13,392 was unexpended as of June 30, 2003. The total reserved balances for the General Fund Type as of June 30, 2003, was \$423,589.

B. Special Revenue Fund Type

The fund balance of the Special Revenue Fund Type for the Cumberland County Fiscal Court are reserved because \$10,390 of these funds are to be used to pay the fire protection monies collected to the state and \$2,765 of these funds are the unexpended balance of the dead animal disposal grant. As of June 30, 2003, the reserved fund balance of the Special Revenue Fund Type was \$13,155.

C. Capital Projects Fund Type

The fund balance of the Capital Projects Fund Type for the Cumberland County Public Properties Corporation Justice Center Construction Fund is reserved because these funds are to be used for the construction of a new Justice Center. As of June 30, 2003, this reserved fund balance was \$3,684,542.

Note 8. Insurance

For the fiscal year ended June 30, 2003, Cumberland County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 9. Subsequent Events

On February 4, 2004, the Cumberland County Public Properties Corporation issued \$405,000 of Lease Revenue Bonds (Court Facilities Project), Series 2004 for completing the construction of the Justice Center.

COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE



CUMBERLAND COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

For The Fiscal Year Ended June 30, 2003

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
<u>General Fund Type</u>			
General Fund	\$ 1,357,223	\$ 873,034	\$ (484,189)
Road and Bridge Fund	1,195,823	1,394,027	198,204
Jail Fund	53,034	49,196	(3,838)
Local Government Economic Assistance Fund	17,536	17,870	334
<u>Special Revenue Fund Type</u>			
Fire Protection Fund	<u>3,000</u>	<u>3,437</u>	<u>437</u>
Totals	<u>\$ 2,626,616</u>	<u>\$ 2,337,564</u>	<u>\$ (289,052)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 2,626,616
Add: Budgeted Prior Year Surplus			689,603
Less: Other Financing Uses			<u>(22,987)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 3,293,232</u>

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SCHEDULE OF OPERATING REVENUE

CUMBERLAND COUNTY  
SCHEDULE OF OPERATING REVENUE

For The Fiscal Year Ended June 30, 2003

Revenue Categories	GOVERNMENTAL FUND TYPE		
	General Fund Type	Special Revenue Fund Type	Capital Projects Fund Type
Taxes	\$ 285,510	\$ 3,291	\$
In Lieu Tax Payments	29,550		
Excess Fees	27,385		
Licenses and Permits	1,747		
Intergovernmental Revenues	1,699,120	5,000	
Charges for Services	3,778		
Miscellaneous Revenues	272,586		
Interest Earned	14,451	146	50,207
Total Operating Revenue	<u>\$ 2,334,127</u>	<u>\$ 8,437</u>	<u>\$ 50,207</u>

CUMBERLAND COUNTY  
 SCHEDULE OF OPERATING REVENUE  
 For The Fiscal Year Ended June 30, 2003  
 (Continued)

GOVERNMENTAL FUND TYPE	
Debt Service Fund Type	Totals (Memorandum Only)
\$	\$ 288,801
	29,550
	27,385
	1,747
	1,704,120
	3,778
	272,586
7,403	72,207
<u>\$ 7,403</u>	<u>\$ 2,400,174</u>

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES



CUMBERLAND COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

For The Fiscal Year Ended June 30, 2003

Expenditure Categories	GENERAL FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
General Government	\$ 403,241	\$ 365,445	\$ 37,796
Protection to Persons and Property	192,460	173,803	18,657
General Health and Sanitation	109,406	93,042	16,364
Social Services	300		300
Recreation and Culture	45,811	45,729	82
Transportation Facilities and Services	6,956	5,962	994
Roads	966,874	883,761	83,113
Debt Service	6,893	6,195	698
Capital Projects	200,178	200,177	1
Administration	1,349,348	565,970	783,378
Total Operating Budget - General Fund Type	\$ 3,281,467	\$ 2,340,084	\$ 941,383
Other Financing Uses:			
Capital Lease Agreement- Principal on Lease	22,987	22,987	
TOTAL BUDGET - GENERAL FUND TYPE	<u>\$ 3,304,454</u>	<u>\$ 2,363,071</u>	<u>\$ 941,383</u>
Expenditure Categories	SPECIAL REVENUE FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
Protection to Persons and Property	\$ 9,000	\$	\$ 9,000
General Health and Sanitation	2,765		2,765
Total Operating Budget - Special Revenue Fund Type	\$ 11,765	\$	\$ 11,765
TOTAL BUDGET - SPECIAL REVENUE FUND TYPE	<u>\$ 11,765</u>	<u>\$</u>	<u>\$ 11,765</u>

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SCHEDULE OF OTHER EXPENDITURES



CUMBERLAND COUNTY  
SCHEDULE OF OTHER EXPENDITURES

For The Fiscal Year Ended June 30, 2003

<u>Expenditure Items</u>	Cumberland County Public Properties Corporation Justice Center Construction Fund	Cumberland County Public Properties Corporation Justice Center Bond Fund	Cumberland Health Services Corporation Bond Fund
Interest-			
Bonds	\$	\$	\$ 117,600
Bond Anticipation Notes	18,624		
Lease Revenue Bonds	52,490		
Discount on Bond Issuance	106,481		
Construction on Justice Center	1,103,806		
Cost of Bond Issuance		90,760	
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals	<u><u>\$ 1,281,401</u></u>	<u><u>\$ 90,760</u></u>	<u><u>\$ 117,600</u></u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Tim Hicks, Cumberland County Judge/Executive  
Members of the Cumberland County Fiscal Court

**Report On Compliance And On Internal Control**  
**Over Financial Reporting Based On An Audit Of Financial**  
**Statements Performed In Accordance With Government Auditing Standards**

We have audited the financial statements of Cumberland County, Kentucky, as of and for the year ended June 30, 2003, and have issued our report thereon dated April 27, 2004. We did not audit the financial statements of the Cumberland County Tourism Commission. Other auditors whose report has been furnished to us audited those financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Cumberland County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying comment and recommendation.

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Cumberland County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.



Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Crit Luallen', with a stylized, flowing script.

Crit Luallen  
Auditor of Public Accounts

Audit fieldwork completed -  
April 27, 2004



COMMENT AND RECOMMENDATION



CUMBERLAND COUNTY  
COMMENT AND RECOMMENDATION

For The Fiscal Year Ended June 30, 2003

The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

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On August 31, 2002, \$87,043 of the county's deposits of public funds were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), financial institutions maintaining deposits of public funds are required to pledge securities or provide surety bonds as collateral to secure these deposits if the amounts on deposit exceed the \$100,000 amount of insurance coverage provided by the Federal Deposit Insurance Corporation (FDIC). The county should require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times. We also recommend the county enter into a written agreement with the depository institution to secure the county's interest in the collateral pledged or provided by the depository institution. According to federal law, 12 U.S.C.A. § 1823(e), this agreement, in order to be recognized as valid by the FDIC, should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

*County Judge/Executive Tim Hicks Response:*

*None.*

PRIOR YEAR FINDING

In the prior year report, we reported the following comment:

- The County Should Have Required Depository Institutions To Pledge Or Provide Additional Collateral of \$655,972 And Enter Into A Written Agreement To Protect Deposits

This comment was not corrected.

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CERTIFICATION OF COMPLIANCE -  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS

CUMBERLAND COUNTY FISCAL COURT

For The Fiscal Year Ended  
June 30, 2003



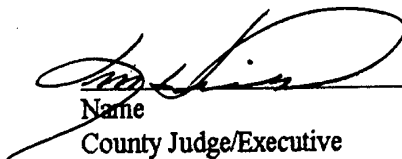
CERTIFICATION OF COMPLIANCE

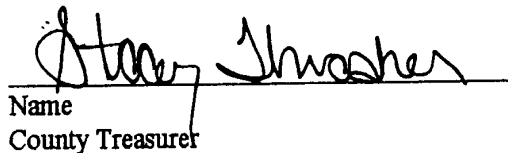
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS

CUMBERLAND COUNTY FISCAL COURT

For The Fiscal Year Ended June 30, 2003

The Cumberland County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

  
\_\_\_\_\_  
Name  
County Judge/Executive

  
\_\_\_\_\_  
Name  
County Treasurer





